

SUPPLEMENT TO WITHHOLDING TABLES BOOKLET
2000 MAINE INCOME TAX WITHHOLDING
PERCENTAGE METHOD

Following are percentage method instructions and rate schedules for weekly, biweekly, semimonthly, monthly and daily or miscellaneous payroll periods.

Step 1 - Multiply amount from table below by the number of allowances the employee claims:

<u>Payroll Period</u>	<u>Amount Per Withholding Allowance</u>
Weekly	\$ 54.81
Biweekly	\$109.62
Semimonthly	\$118.75
Monthly	\$237.50
Daily or Miscellaneous	\$ 10.96

Step 2 - Subtract the result of Step 1 from the employee's gross wage.

Step 3 - Compute the withholding amount using the following tax rate schedule for the appropriate payroll period and marital status.

FOR SINGLE TAXPAYER

WEEKLY

If the wage is:			The tax is:		
Less than		\$ 27.88	0%		
\$ 27.88	but less than	\$ 107.69	2% of excess over		\$ 27.88
\$ 107.69	but less than	\$ 186.54	\$ 1.60 plus 4.5% of excess over		\$ 107.69
\$ 186.54	but less than	\$ 345.19	\$ 5.15 plus 7% of excess over		\$ 186.54
\$ 345.19	or more		\$ 16.26 plus 8.5% of excess over		\$ 345.19

BIWEEKLY

If the wage is:			The tax is:		
Less than		\$ 55.76	0%		
\$ 55.76	but less than	\$ 215.38	2% of excess over		\$ 55.76
\$ 215.38	but less than	\$ 373.07	\$ 3.19 plus 4.5% of excess over		\$ 215.38
\$ 373.07	but less than	\$ 690.38	\$ 10.29 plus 7% of excess over		\$ 373.07
\$ 690.38	or more		\$ 32.50 plus 8.5% of excess over		\$ 690.38

SEMIMONTHLY

If the wage is:			The tax is:		
Less than		\$ 60.42	0%		
\$ 60.42	but less than	\$ 233.34	2% of excess over		\$ 60.42
\$ 233.34	but less than	\$ 404.17	\$ 3.46 plus 4.5% of excess over		\$ 233.34
\$ 404.17	but less than	\$ 747.92	\$ 11.15 plus 7% of excess over		\$ 404.17
\$ 747.92	or more		\$ 35.21 plus 8.5% of excess over		\$ 747.92

MONTHLY

If the wage is:			The tax is:		
Less than		\$ 120.83	0%		
\$ 120.83	but less than	\$ 466.66	2% of excess over		\$ 120.83
\$ 466.66	but less than	\$ 808.33	\$ 6.92 plus 4.5% of excess over		\$ 466.66
\$ 808.33	but less than	\$ 1,495.83	\$ 22.30 plus 7% of excess over		\$ 808.33
\$ 1,495.83	or more		\$ 70.43 plus 8.5% of excess over		\$ 1,495.83

DAILY OR MISCELLANEOUS

If the wage is:			The tax is:		
Less than		\$ 5.58	0%		
\$ 5.58	but less than	\$ 21.54	2% of excess over		\$ 5.58
\$ 21.54	but less than	\$ 37.31	\$ 0.32 plus 4.5% of excess over		\$ 21.54
\$ 37.31	but less than	\$ 69.04	\$ 1.03 plus 7% of excess over		\$ 37.31
\$ 69.04	or more		\$ 3.25 plus 8.5% of excess over		\$ 69.04

FOR MARRIED TAXPAYERS

WEEKLY

If the wage is:			The tax is:		
Less than		\$ 83.65	0%		
\$ 83.65	but less than	\$ 242.30	2% of excess over		\$ 83.65
\$ 242.30	but less than	\$ 400.95	\$ 3.17 plus 4.5% of excess over		\$ 242.30
\$ 400.95	but less than	\$ 718.26	\$ 10.31 plus 7% of excess over		\$ 400.95
\$ 718.26	or more		\$ 32.52 plus 8.5% of excess over		\$ 718.26

BIWEEKLY

If the wage is:			The tax is:		
Less than		\$ 167.30	0%		
\$ 167.30	but less than	\$ 484.61	2% of excess over		\$ 167.30
\$ 484.61	but less than	\$ 801.92	\$ 6.35 plus 4.5% of excess over		\$ 484.61
\$ 801.92	but less than	\$ 1,436.54	\$ 20.63 plus 7% of excess over		\$ 801.92
\$ 1,436.54	or more		\$ 65.05 plus 8.5% of excess over		\$ 1,436.54

SEMIMONTHLY

If the wage is:			The tax is:		
Less than		\$ 181.25	0%		
\$ 181.25	but less than	\$ 525.00	2% of excess over		\$ 181.25
\$ 525.00	but less than	\$ 868.75	\$ 6.88 plus 4.5% of excess over		\$ 525.00
\$ 868.75	but less than	\$ 1,556.25	\$ 22.35 plus 7% of excess over		\$ 868.75
\$ 1,556.25	or more		\$ 70.48 plus 8.5% of excess over		\$ 1,556.25

MONTHLY

If the wage is:			The tax is:		
Less than		\$ 362.50	0%		
\$ 362.50	but less than	\$ 1,050.00	2% of excess over		\$ 362.50
\$ 1,050.00	but less than	\$ 1,737.50	\$ 13.75 plus 4.5% of excess over		\$ 1,050.00
\$ 1,737.50	but less than	\$ 3,112.50	\$ 44.69 plus 7% of excess over		\$ 1,737.50
\$ 3,112.50	or more		\$ 140.94 plus 8.5% of excess over		\$ 3,112.50

DAILY OR MISCELLANEOUS

If the wage is:			The tax is:		
Less than		\$ 16.73	0%		
\$ 16.73	but less than	\$ 48.46	2% of excess over		\$ 16.73
\$ 48.46	but less than	\$ 80.19	\$ 0.63 plus 4.5% of excess over		\$ 48.46
\$ 80.19	but less than	\$ 143.65	\$ 2.06 plus 7% of excess over		\$ 80.19
\$ 143.65	or more		\$ 6.50 plus 8.5% of excess over		\$ 143.65

OPTIONAL FOR MARRIED TAXPAYERS WITH TWO INCOMES

WEEKLY

If the wage is:			The tax is:		
Less than		\$ 41.83	0%		
\$ 41.83	but less than	\$ 121.16	2% of excess over		\$ 41.83
\$ 121.16	but less than	\$ 200.49	\$ 1.59 plus 4.5% of excess over		\$ 121.16
\$ 200.49	but less than	\$ 359.14	\$ 5.16 plus 7% of excess over		\$ 200.49
\$ 359.14	or more		\$ 16.27 plus 8.5% of excess over		\$ 359.14

BIWEEKLY

If the wage is:			The tax is:		
Less than		\$ 83.65	0%		
\$ 83.65	but less than	\$ 242.30	2% of excess over		\$ 83.65
\$ 242.30	but less than	\$ 400.95	\$ 3.17 plus 4.5% of excess over		\$ 242.30
\$ 400.95	but less than	\$ 718.26	\$ 10.31 plus 7% of excess over		\$ 400.95
\$ 718.26	or more		\$ 32.52 plus 8.5% of excess over		\$ 718.26

SEMIMONTHLY

If the wage is:			The tax is:		
Less than		\$ 90.63	0%		
\$ 90.63	but less than	\$ 262.51	2% of excess over		\$ 90.63
\$ 262.51	but less than	\$ 434.39	\$ 3.44 plus 4.5% of excess over		\$ 262.51
\$ 434.39	but less than	\$ 778.14	\$ 11.17 plus 7% of excess over		\$ 434.39
\$ 778.14	or more		\$ 35.23 plus 8.5% of excess over		\$ 778.14

MONTHLY

If the wage is:			The tax is:		
Less than		\$ 181.25	0%		
\$ 181.25	but less than	\$ 525.00	2% of excess over		\$ 181.25
\$ 525.00	but less than	\$ 868.75	\$ 6.88 plus 4.5% of excess over		\$ 525.00
\$ 868.75	but less than	\$ 1,556.25	\$ 22.35 plus 7% of excess over		\$ 868.75
\$ 1,556.25	or more		\$ 70.48 plus 8.5% of excess over		\$ 1,556.25

DAILY OR MISCELLANEOUS

If the wage is:			The tax is:		
Less than		\$ 8.37	0%		
\$ 8.37	but less than	\$ 24.24	2% of excess over		\$ 8.37
\$ 24.24	but less than	\$ 40.11	\$ 0.32 plus 4.5% of excess over		\$ 24.24
\$ 40.11	but less than	\$ 71.84	\$ 1.03 plus 7% of excess over		\$ 40.11
\$ 71.84	or more		\$ 3.25 plus 8.5% of excess over		\$ 71.84